

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:

Case No. 09-42894

MATHSON INDUSTRIES, INC.,

Chapter 7

Debtor.

Judge Thomas J. Tucker

**MEMORANDUM SUPPLEMENTING THE COURT'S BENCH OPINION
RULING OF NOVEMBER 4, 2009 REGARDING 11 U.S.C. § 365(d)(3)**

This case came before the Court for a hearing on November 4, 2009 on the motion filed by FWLL, LLC, entitled "FWLL, LLC's Motion for Allowance and Payment of Administrative Expenses" (Docket # 124, the "Motion"). At the end of the hearing, the Court took the Motion, and a related motion to strike filed by FWLL, LLC, under advisement, and scheduled a bench opinion for November 10, 2009 at 3:00 p.m. During the November 4 hearing, the Court made certain rulings of law relating to 11 U.S.C. § 365(d)(3). The Court stated that it would file a supplement to these bench opinion rulings, citing certain case law authority and one of the Court's previous bench opinions in a different case. Accordingly, the Court supplements its November 4, 2009 bench opinion rulings with citation to the following authority:

1. *Koenig Sporting Goods, Inc. v. Morse Road Co. (In re Koenig Sporting Goods, Inc.)*, 203 F.3d 986, 989 n. 2 (6th Cir. 2000)("[a] debtor's obligations under § 365(d)(3) should not be analyzed by reference to the principles governing administrative claims under § 503(b)(1)" (citation omitted)).
2. This Court's bench opinion given on June 8, 2007 in *In re Ligorotis*, Case No. 06-46188 (transcript filed at Docket # 197, at pp. 7-11)(holding that debtor's obligations under 11 U.S.C. § 365(d)(3) are allowable administrative expenses under 11 U.S.C. § 503(b), relying primarily on *CIT Communications Finance Corp. v. Midway Airlines Corp. (In re Midway Airlines Corp.)*, 406 F.3d 229, 235-36 (4th Cir. 2005)).

Signed on November 5, 2009

/s/ Thomas J. Tucker

Thomas J. Tucker

United States Bankruptcy Judge